

Return of Organization Exempt from Income Tax

OMB No 1545-0047

2004

Open to Public Inspection

Department of the Treasury
Internal Revenue ServiceUnder section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2004 calendar year, or tax year beginning , 2004, and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use
IRS label
or print
or type.
See
specific
instructions.RESERVE POLICE OFFICERS ASSOCIATION
105 FULLERTON AVENUE
YONKERS, NY 10704

D Employer Identification Number

51-0371265

E Telephone number

F Accounting method:

☐ Cash ☒ Accrual☐ Other (specify) ▶Section 501(c)(3) organizations and 4947(a)(1) nonexempt
charitable trusts must attach a completed Schedule A
(Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations

H (a) Is this a group return for affiliates? ☐ Yes ☒ No

H (b) If 'Yes,' enter number of affiliates ▶

H (c) Are all affiliates included? ☐ Yes ☐ No

(If 'No,' attach a list See instructions)

H (d) Is this a separate return filed by an
organization covered by a group ruling? ☐ Yes ☒ No

I Group Exemption Number ▶

M Check ☒ if the organization is not required
to attach Schedule B (Form 990, 990-EZ, or 990-PF).

G Web site: ▶ N/A

J Organization type
(check only one)☒ 501(c) 6 (insert no) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than
\$25,000. The organization need not file a return with the IRS; but if the organization
received a Form 990 Package in the mail, it should file a return without financial data.
Some states require a complete return.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ 604,848.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See Instructions)

1 Contributions, gifts, grants, and similar amounts received

a Direct public support

1a 604,731.

b Indirect public support

1b

c Government contributions (grants)

1c

d Total (add lines 1a through 1c) (cash \$ 604,731. noncash \$) 1d 604,731.

2 Program service revenue including government fees and contracts (from Part VII, line 93)

2

3 Membership dues and assessments

3

4 Interest on savings and temporary cash investments

4

117.

5 Dividends and interest from securities

5

6a Gross rents

6a

b Less: rental expenses

6b

c Net rental income or (loss) (subtract line 6b from line 6a)

6c

7 Other investment income (describe)

7

8a Gross amount from sales of assets other
than inventory

(A) Securities

(B) Other

8a

b Less: cost or other basis and sales expenses

8b

c Gain or (loss) (attach schedule)

8c

d Net gain or (loss) (combine line 8c, columns (A) and (B))

8d

9 Special events and activities (attach schedule). If any amount is from gaming, check here ☐a Gross revenue (not including \$ of contributions
reported on line 1a)

9a

b Less: direct expenses other than fundraising expenses

9b

c Net income or (loss) from special events (subtract line 9b from line 9a)

9c

10a Gross sales of inventory, less returns and allowances

10a

b Less: cost of goods sold

10b

c Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)

10c

11 Other revenue (from Part VII, line 103)

11

12 Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11) 12 604,848.

13 Program services (from line 44, column (B)) 13 60,408.

14 Management and general (from line 44, column (C)) 14 41,915.

15 Fundraising (from line 44, column (D)) 15 530,531.

16 Payments to affiliates (attach schedule) 16

17 Total expenses (add lines 16 and 44, column (A)) 17 632,854.

18 Excess or (deficit) for the year (subtract line 17 from line 12) 18 -28,006.

19 Net assets or fund balances at beginning of year (from line 73, column (A)) 19 56,234.

20 Other changes in net assets or fund balances (attach explanation) 20

21 Net assets or fund balances at end of year (combine lines 18, 19, and 20) 21 28,228.

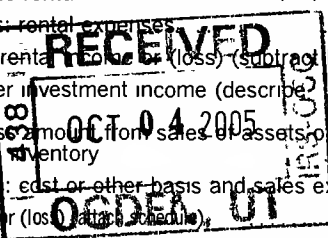
BAA For Privacy Act and Paperwork Reduction Act Notice, see the separate instructions.

TEEA0107L 01/07/05

Form 990 (2004)

SCANNED OCT 24 2005

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Part I Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (att sch) (cash \$ _____ non-cash \$ _____)	22			
23 Specific assistance to individuals (att sch)	23			
24 Benefits paid to or for members (att sch)	24			
25 Compensation of officers, directors, etc.	25			
26 Other salaries and wages	26			
27 Pension plan contributions	27			
28 Other employee benefits	28			
29 Payroll taxes	29			
30 Professional fundraising fees	30	530,531.		530,531.
31 Accounting fees	31	4,592.	4,592.	
32 Legal fees	32	667.	667.	
33 Supplies	33	3,535.	3,535.	
34 Telephone	34	2,602.	2,602.	
35 Postage and shipping	35	183.	183.	
36 Occupancy	36	6,375.	6,375.	
37 Equipment rental and maintenance	37			
38 Printing and publications	38			
39 Travel	39	2,207.	2,207.	
40 Conferences, conventions, and meetings	40	29,196.	29,196.	
41 Interest	41	244.	244.	
42 Depreciation, depletion, etc (attach schedule)	42	2,224.	2,224.	
43 Other expenses not covered above (itemize).				
a SEE STATEMENT 1	43a	50,498.	28,578.	21,920.
b	43b			
c	43c			
d	43d			
e	43e			
44 Total functional expenses (add lines 22 - 43). Organizations completing columns (B) - (D), carry these totals to lines 13 - 15	44	632,854.	60,408.	41,915.

Joint Costs. Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____

Part II Statement of Program Service AccomplishmentsWhat is the organization's primary exempt purpose? ☒ SEE STATEMENT 2

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) & (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants & allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and
(4) organizations and
4947(a)(1) trusts, but
optional for others.)

a PROVIDE ASSISTANCE TO LAW ENFORCEMENT OFFICERS AND THEIR FAMILIES.	
(Grants and allocations \$ _____)	60,408.
b	
(Grants and allocations \$ _____)	
c	
(Grants and allocations \$ _____)	
d	
(Grants and allocations \$ _____)	
e Other program services	(Grants and allocations \$ _____)
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	60,408.

Part IV Balance Sheets (See Instructions)**Note:** Where required, attached schedules and amounts within the description column should be for end-of-year amounts only

		(A) Beginning of year		(B) End of year	
ASSETS	45 Cash — non-interest-bearing		45		
	46 Savings and temporary cash investments	45,027.	46	19,297.	
	47a Accounts receivable				
	b Less: allowance for doubtful accounts		47c		
	48a Pledges receivable				
	b Less: allowance for doubtful accounts		48c		
	49 Grants receivable		49		
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50		
	51a Other notes & loans receivable (attach sch)				
	b Less: allowance for doubtful accounts		51c		
	52 Inventories for sale or use		52		
	53 Prepaid expenses and deferred charges		53		
	54 Investments — securities (attach schedule) <input type="checkbox"/> Cost <input type="checkbox"/> FMV		54		
	55a Investments — land, buildings, & equipment: basis				
	b Less: accumulated depreciation (attach schedule)		55c		
	56 Investments — other (attach schedule)		56		
	57a Land, buildings, and equipment: basis	26,104.			
	b Less: accumulated depreciation (attach schedule) STATEMENT 3	13,983.	14,345.	57c	12,121.
	58 Other assets (describe <input type="checkbox"/>)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	59,372.	59	31,418.		
LIABILITIES	60 Accounts payable and accrued expenses	3,138.	60	3,190.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax-exempt bond liabilities (attach schedule)		64a		
	b Mortgages and other notes payable (attach schedule)		64b		
	65 Other liabilities (describe <input type="checkbox"/>)		65		
	66 Total liabilities (add lines 60 through 65)	3,138.	66	3,190.	
	NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
		67 Unrestricted	56,234.	67	28,228.
68 Temporarily restricted			68		
69 Permanently restricted			69		
Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
70 Capital stock, trust principal, or current funds			70		
71 Paid-in or capital surplus, or land, building, and equipment fund			71		
72 Retained earnings, endowment, accumulated income, or other funds			72		
73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)		56,234.	73	28,228.	
74 Total liabilities and net assets/fund balances (add lines 66 and 73)		59,372.	74	31,418.	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

BAA

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	604,848.
b	Amounts included on line a but not on line 12, Form 990	b	
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	604,848.
d	Amounts included on line 12, Form 990 but not on line a :	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	d	
e	Total revenue per line 12, Form 990 (line c plus line d)	e	604,848.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	632,854.
b	Amounts included on line a but not on line 17, Form 990:	b	
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify) _____ \$		
	Add amounts on lines (1) through (4)	b	
c	Line a minus line b	c	632,854.
d	Amounts included on line 17, Form 990 but not on line a :	d	
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) _____ \$		
	Add amounts on lines (1) and (2)	d	
e	Total expenses per line 17, Form 990 (line c plus line d)	e	632,854.

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation	(E) Expense account and other allowances
LAUREL BACH 47 HARVEY DRIVE PINE GROVE, PA 17963	TREASURER PART	0.	0.	0.
BROOKE WEBSTER 105 FULLERTON AVENUE YONKERS, NY 10704	PRESIDENT PART	0.	0.	0.
JEREMY SHACKLE 11801 ZEA STREET N.W. COON RAPIDS, MN 55433	SECRETARY PART			

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations?

Yes ☐ No ☒

If 'Yes,' attach schedule — see instructions

Part IV Other Information (See instructions)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If 'Yes,' attach a detailed description of each activity		X
77 Were any changes made in the organizing or governing documents but not reported to the IRS? If 'Yes,' attach a conformed copy of the changes		X
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		X
b If 'Yes,' has it filed a tax return on Form 990-T for this year?	N/A	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If 'Yes,' attach a statement		X
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization?		X
b If 'Yes,' enter the name of the organization <u>N/A</u> and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct and indirect political expenditures. See line 81 instructions	81a	0.
b Did the organization file Form 1120-POL for this year?		X
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?		X
b If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)	82b	N/A
83a Did the organization comply with the public inspection requirements for returns and exemption applications?	X	
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions?	X	
84a Did the organization solicit any contributions or gifts that were not tax deductible?		X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		N/A
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?	85a	X
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? If 'Yes,' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year	85b	X
c Dues, assessments, and similar amounts from members	85c	0.
d Section 162(e) lobbying and political expenditures	85d	0.
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices	85e	0.
f Taxable amount of lobbying and political expenditures (line 85d less 85e)	85f	0.
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?	85g	N/A
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?	85h	N/A
86 501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12	86a	N/A
b Gross receipts, included on line 12, for public use of club facilities	86b	N/A
87 501(c)(12) organizations. Enter: a Gross income from members or shareholders	87a	N/A
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	87b	N/A
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX	88	X
89a 501(c)(3) organizations. Enter. Amount of tax imposed on the organization during the year under: section 4911 <u>N/A</u> , section 4912 <u>N/A</u> ; section 4955 <u>N/A</u>		
b 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction	89b	N/A
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958		N/A
d Enter: Amount of tax on line 89c, above, reimbursed by the organization		N/A
90a List the states with which a copy of this return is filed <u>DELAWARE</u>		
b Number of employees employed in the pay period that includes March 12, 2004 (See instructions.)	90b	0
91 The books are in care of <u>BROOKE WEBSTER</u> Telephone number <u></u> Located at <u>105 FULLERTON AVE, YONKERS, NY</u> ZIP + 4 <u>10704</u>		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <u>N/A</u> and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u>		N/A

Part VII Analysis of Income-Producing Activities (See instructions.)**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments					
g Fees & contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings & temporary cash invmnts			14	117.	
96 Dividends & interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from pers prop					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue. a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				117.	
105 Total (add line 104, columns (B), (D), and (E))					117.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See instructions.)

- a** Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- b** Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Please ☒ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature myself **Date** 9-29-05

PRESIDENT

Date 9-29-05 **Check if** ☐ **Preparer's SSN or PTIN (See General Instruction W)**

2004

FEDERAL STATEMENTS

PAGE 1

CLIENT 1859

RESERVE POLICE OFFICERS ASSOCIATION

51-0371265

9/23/05

03:49PM

STATEMENT 1
FORM 990, PART II, LINE 43
OTHER EXPENSES

	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT & GENERAL	(D) FUNDRAISING
AUTO-FUEL	4,579.	2,290.	2,289.	
CORPORATE FEES	5,770.		5,770.	
INSURANCE	6,376.		6,376.	
INTERNET & WEB SITE	5,793.		5,793.	
MISCELLANEOUS	192.		192.	
PROGRAM EXPENSES	26,288.	26,288.		
SUBCONTRACTING	1,500.		1,500.	
TOTAL	\$ 50,498.	\$ 28,578.	\$ 21,920.	\$ 0.

STATEMENT 2
FORM 990, PART III
ORGANIZATION'S PRIMARY EXEMPT PURPOSE

PROVIDE ASSISTANCE TO LAW ENFORCEMENT OFFICERS AND THEIR FAMILIES

STATEMENT 3
FORM 990, PART IV, LINE 57
LAND, BUILDINGS, AND EQUIPMENT

CATEGORY	BASIS	ACCUM. DEPREC.	BOOK VALUE
MACHINERY AND EQUIPMENT	\$ 6,104.	\$ 4,983.	\$ 1,121.
MISCELLANEOUS	20,000.	9,000.	11,000.
TOTAL	\$ 26,104.	\$ 13,983.	\$ 12,121.

**RESERVE POLICE OFFICERS ASSOCIATION
FINANCIAL STATEMENTS
AND
AUDITOR'S REPORT
DECEMBER 31, 2004**

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PATTON AND LETTICH
CERTIFIED PUBLIC ACCOUNTANTS
2500 WEST END AVENUE, SUITE 10
POTTSVILLE, PA 17901
570-622-8761

ROBERT B. PATTON, CPA
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MEMBERS
AMERICAN INSTITUTE OF CPAs

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INDEPENDENT AUDITOR'S REPORT

September 22, 2005

Board of Directors
Reserve Police Officers Association
105 Fullerton Avenue
Yonkers, NY 10704

We have audited the accompanying statement of financial position of the Reserve Police Officers Association (a nonprofit organization) as of December 31, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Reserve Police Officers Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Reserve Police Officers Association as of December 31, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.


Patton and Lettich
Certified Public Accountants

**RESERVE POLICE OFFICERS ASSOCIATION
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2004**

ASSETS

Cash and Cash Equivalents	\$ 19,297
Fixed Assets, Net of Depreciation	<u>12,121</u>

TOTAL ASSETS	<u><u>\$ 31,418</u></u>
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LIABILITIES AND NET ASSETS

LIABILITIES

Accounts Payable	\$ 3,190
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NET ASSETS

Unrestricted	<u>28,228</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 31,418</u></u>
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**THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL
PART OF THESE STATEMENTS**

**RESERVE POLICE OFFICERS ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004**

UNRESTRICTED NET ASSETS

Support, Revenue, and Gains:	
Contributions	\$ 604,731
Investment Income	<u>117</u>
 TOTAL SUPPORT, REVENUE, AND GAINS	 604,848
 Expenses:	
Fundraising Fees	530,531
Auto Expense	4,579
Rent	6,375
Professional Fees	5,259
Telephone	2,602
Office Expense	3,535
Program Expenses	55,484
Corporate Fees	5,770
Travel and Entertainment	2,207
Internet and Web Site	5,793
Insurance	6,376
Miscellaneous	619
Subcontracting	1,500
Depreciation	<u>2,224</u>
 TOTAL EXPENSES	 <u>632,854</u>
 DECREASE IN UNRESTRICTED ASSETS	 <u>(28,006)</u>
 <u>DECREASE IN NET ASSETS</u>	 (28,006)
 <u>NET ASSETS - JANUARY 1, 2004</u>	 <u>56,234</u>
 <u>NET ASSETS - DECEMBER 31, 2004</u>	 <u>\$ 28,228</u>

**THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL
PART OF THESE STATEMENTS**

**RESERVE POLICE OFFICERS ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2004**

CASH FLOWS FROM OPERATING ACTIVITIES

Decrease in Net Assets	\$ (28,006)
Adjustments for Differences Between Income Flows and Cash Flows from Operating Activities:	
Depreciation	2,224
Increase in Accounts Payable	<u>52</u>

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(25,730)</u>
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<u>NET DECREASE IN CASH</u>	(25,730)
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<u>CASH - JANUARY 1, 2004</u>	<u>45,027</u>
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<u>CASH - DECEMBER 31, 2004</u>	<u><u>\$ 19,297</u></u>
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**THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTEGRAL
PART OF THESE STATEMENTS**

**RESERVE POLICE OFFICERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

ORGANIZATION

Reserve Peace Officers of America, Inc. (the Organization) was incorporated on January 12, 1996. It is a nonprofit organization that promotes public awareness of auxiliary and reserve law enforcement officers and provides assistance to law enforcement officers and their families. The Organization changed its name to Reserve Police Officers Association in 1998.

BASIS OF ACCOUNTING

The books of the Organization are maintained on the accrual basis of accounting. Using this method, revenues are recognized when earned and expenses are recognized when incurred.

DEPRECIATION

All assets are valued at cost and are being depreciated over their estimated useful lives using primarily the straight-line method.

RECOGNITION OF DONOR RESTRICTIONS

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

FINANCIAL STATEMENT PRESENTATION

The Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Organization is required to present a statement of cash flows. At present, the Organization has no temporarily or permanently restricted net assets.

RESERVE POLICE OFFICERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued)

REVENUE RECOGNITION

Substantially all revenue earned by the Organization through December 31, 2004 has been from contributions from the general public. The Organization has contracts with United Publishing (UP) and Professional Fund-Raisers Inc. (PFR) that allows UP and PFR to solicit contributions (sponsorships) on the Organization's behalf and in return requires UP and PFR to communicate public service messages and to publish a professional periodical for the Organization. These agreements entitle the Organization to receive 10-15% of contributions as revenue solicited by UP and PFR on the Organization's behalf. The Organization records contributions as revenue at the gross amount received by UP and PFR and records the related fundraising expenses at 85-90% of the gross revenue received by UP and PFR.

CONTRIBUTIONS

The Organization has adopted SFAS No. 116, *Accounting for Contributions Received and Contributions Made*. In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

INCOME TAXES

The Organization is nonprofit and exempt from income taxes under Section 501(c)(6) of the Internal Revenue Code. Therefore, no provision is made for income taxes in the financial statements.

CASH AND CASH EQUIVALENTS

For the purpose of these financial statements (including the statement of cash flows), cash and cash equivalents are defined as unrestricted demand and savings deposits in banks.

ECONOMIC DEPENDENCY

The Organization receives a substantial amount of its support from contributions. A significant reduction in the level of this support may have an effect on the Organization's activities.

USE OF ESTIMATES

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**RESERVE POLICE OFFICERS ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2004**

NOTE 2 – FIXED ASSETS

Fixed Assets at December 31, 2004, consists of the following:

Magazine	\$ 20,000
Equipment	6,104
Accumulated Depreciation	<u>(13,983)</u>
	<u>\$ 12,121</u>

NOTE 3 – RENT

The Organization leases its office in Yonkers, New York. The rent is \$550 per month.

**Application for Extension of Time to File an
Exempt Organization Return**

OMB No. 1545-1709

Department of the Treasury
Internal Revenue Service

▶ File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** and check this box ☒ **X**
- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** (on page 2 of this form).

Do not complete Part II unless you have already been granted an automatic 3-month extension on a previously filed Form 8868.**Part I Automatic 3-Month Extension of Time** — Only submit original (no copies needed)**Form 990-T corporations** requesting an automatic 6-month extension — check this box and complete Part I only ☐*All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns. Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041.***Electronic Filing (e-file).** Form 8868 can be filed electronically if you want a 3-month automatic extension of time to file one of the returns noted below (6-months for corporate Form 990-T filers). However, you cannot file it electronically if you want the additional (not automatic) 3-month extension, instead you must submit the fully completed signed page 2 (Part II) of Form 8868. For more details on the electronic filing of this form, visit www.irs.gov/efile.

Type or print File by the due date for filing your return. See instructions.	Name of Exempt Organization		Employer identification number	
	RESERVE POLICE OFFICERS ASSOCIATION		51-0371265	
	Number, street, and room or suite number. If a P.O. box, see instructions			
	105 FULLERTON AVENUE			
	City, town or post office. For a foreign address, see instructions		state	ZIP code
	YONKERS, NY 10704			

Check type of return to be filed (file a separate application for each return):

<input checked="" type="checkbox"/> Form 990	<input type="checkbox"/> Form 990-T (corporation)	<input type="checkbox"/> Form 4720
<input type="checkbox"/> Form 990-BL	<input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust)	<input type="checkbox"/> Form 5227
<input type="checkbox"/> Form 990-EZ	<input type="checkbox"/> Form 990-T (trust other than above)	<input type="checkbox"/> Form 6069
<input type="checkbox"/> Form 990-PF	<input type="checkbox"/> Form 1041-A	<input type="checkbox"/> Form 8870

- The books are in the care of. ▶ BROOKE WEBSTER

Telephone No. ▶ _____ FAX No. ▶ _____

- If the organization does **not** have an office or place of business in the United States, check this box. ☐
- If this is for a **Group Return**, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the **whole** group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover.

1 I request an automatic 3-month (6-months for a **Form 990-T corporation**) extension of time until 8/15, 20 05, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ ☒ calendar year 20 04 or
- ▶ ☐ tax year beginning _____, 20 _____, and ending _____, 20 _____.

2 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period**3a** If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ 0.**b** If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit. \$ 0.**c Balance Due.** Subtract line 3b from line 3a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ 0.**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.**BAA For Privacy Act and Paperwork Reduction Act Notice, see instructions.**Form **8868** (Rev 12-2004)

- If you are filing for an **Additional (not automatic) 3-Month Extension**, complete only **Part II** and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only **Part I** (on page 1)

Part II Additional (not automatic) 3-Month Extension of Time – Must File Original and One Copy.

Type or print	Name of Exempt Organization	Employer identification number
	RESERVE POLICE OFFICERS ASSOCIATION	51-0371265
	Number, street, and room or suite number. If a P.O. box, see instructions	For IRS use only
	105 FULLERTON AVENUE	
File by the extended due date for filing the return. See instructions	City, town or post office, state, and ZIP code. For a foreign address, see instructions	
	YONKERS, NY 10704	

Check type of return to be filed (File a separate application for each return):

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (section 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 4720 | |

STOP: Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

- The books are in care of. **BROOKE WEBSTER**
Telephone No. _____ FAX No. _____
- If the organization does **not** have an office or place of business in the United States, check this box ☐
- If this is for a **Group Return**, enter the organizations four digit Group Exemption Number (GEN) . _____. If this is for the whole group, check this box ☐. If it is **part** of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 4 I request an additional 3-month extension of time until 11/15, 20 05.
- 5 For calendar year 2004, or other tax year beginning _____, 20____, and ending _____, 20____.
- 6 If this tax year is for less than 12 months, check reason: ☐ Initial return ☐ Final return ☐ Change in accounting period
- 7 State in detail why you need the extension: DUE TO HIS BUSY SCHEDULE, THE EXECUTIVE DIRECTOR HAS NOT HAD SUFFICIENT TIME TO ASSEMBLE THE RECORDS AND MEET WITH THE ACCOUNTANT TO FILE A COMPLETE AND ACCURATE RETURN.
- 8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions. \$ _____
- b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868. \$ _____
- c **Balance Due.** Subtract line 8b from line 8a. Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions. \$ _____

Signature and Verification

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature Norman R. Lettich Title CPA Date 8-4-05

Notice to Applicant – To be Completed by the IRS

- ☐ We **have** approved this application. Please attach this form to the organization's return.
- ☐ We **have not** approved this application. However, we have granted a 10-day grace period from the later of the date shown below or the due date of the organization's return (including any prior extensions). This grace period is considered to be a valid extension of time for elections otherwise required to be made on a timely filed return. Please attach this form to the organization's return.
- ☐ We **have not** approved this application. After considering the reasons stated in item 7, we cannot grant your request for an extension of time to file. We are not granting a 10-day grace period
- ☐ We **cannot consider** this application because it was filed after the extended due date of the return for which an extension was requested
- Other: _____

Director _____ By _____ Date _____

Alternate Mailing Address – Enter the address if you want the copy of this application for an additional 3-month extension returned to an address different than the one entered above

Type or print	Name
	PATTON & LETTICH, CPA'S
	Number and street (include suite, room, or apartment number) or a P.O. box number
	2500 WEST END AVE. STE. #10
	City or town, province or state, and country (including postal or ZIP code)
	POTTSVILLE, PA 17901